

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> CITY OF <u>          LAMONI          </u> , IOWA <b>DUE: December 1, 2016</b>		16202700500000 <b>CLERK/Administrator</b> 190 SOUTH CHESTNUT STREET LAMONI, IA 50140 <small>(Please correct any error in name, address, and ZIP Code)</small>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	691,585		691,585	694,300
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	691,585		691,585	694,300
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	210,357	0	210,357	160,000
Licenses and permits	5,667	0	5,667	19,890
Use of money and property	38,422	13,707	52,129	100,000
Intergovernmental	728,867	0	728,867	1,098,545
Charges for fees and service	250,831	3,685,421	3,936,252	5,082,428
Special assessments	0	0	0	
Miscellaneous	94,502	180,792	275,294	856,382
Other financing sources	139,798	148,958	288,756	820,729
<b>Total revenues and other sources</b>	2,160,029	4,028,878	6,188,907	8,832,274
<b>Expenditures and Other Financing Uses</b>				
Public safety	473,679	0	473,679	482,818
Public works	564,764	0	564,764	524,448
Health and social services	0	0	0	
Culture and recreation	283,070	0	283,070	285,777
Community and economic development	106,590	0	106,590	70,062
General government	168,337	0	168,337	172,851
Debt service	116,815	0	116,815	444,036
Capital projects	301,457	0	301,457	727,500
<b>Total governmental activities expenditures</b>	2,014,712	0	2,014,712	2,707,492
Business type activities	0	4,086,239	4,086,239	4,192,245
<b>Total ALL expenditures</b>	2,014,712	4,086,239	6,100,951	6,899,737
Other financing uses, including transfers out	169,423	97,130	266,553	317,890
<b>Total ALL expenditures/And other financing uses</b>	2,184,135	4,183,369	6,367,504	7,217,627
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-24,106	-154,491	-178,597	1,614,647
Beginning fund balance July 1, 2015	829,952	1,684,605	2,514,557	3,007,290
Ending fund balance June 30, 2016	805,846	1,530,114	2,335,960	4,621,937
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 270,167	Other long-term debt	\$ 26,500	
Revenue debt	\$ 2,080,203	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 3,160,455	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

\*See Accountants' Compilation Report\*

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	366,423	188,042		137,120			691,585			691,585	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	366,423	188,042		137,120	0		691,585		T01	691,585	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	366,423	188,042		137,120	0	0	691,585			691,585	6					
7	<b>TIF revenues</b>							0		T01	0	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes							0		T15	0	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	15,250						15,250		T15	15,250	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	8,576						8,576		T19	8,576	12					
13	Hotel/motel tax	39,868						39,868		T19	39,868	13					
14	Other local option taxes		146,663					146,663		T09	146,663	14					
15	<b>TOTAL OTHER CITY TAXES</b>	63,694	146,663	0	0	0	0	210,357	0		210,357	15					
16	<b>Section B - LICENSES AND PERMITS</b>	5,667						5,667		T29	5,667	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	1,334	461					1,795	5,707	U20	7,502	18					
19	Rents and royalties	36,627						36,627	8,000	U40	44,627	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	37,961	461	0	0	0	0	38,422	13,707		52,129	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants					196,423		196,423		B89	196,423	27					
28	Community development block grants		46,813			148,958		195,771		B50	195,771	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	46,813	0	0	345,381	0	392,194	0		392,194	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		287,198					287,198		C46	287,198	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,218	1,793					6,011		C89	6,011	49				
50	Iowa Department of Transportation	1,044	2,397					3,441		C89	3,441	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	14,408	4,539		5,653			24,600		C89	24,600	54				
55	Liquor profits	1,075						1,075			1,075	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	20,745	295,927	0	5,653	0	0	322,325	0		322,325	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	3,722						3,722		D89	3,722	64				
65	Township contributions	10,626						10,626		D89	10,626	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	14,348	0	0	0	0	0	14,348	0		14,348	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	35,093	342,740	0	5,653	345,381	0	728,867	0		728,867	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	460,458	A91	460,458	73				
74	Sewer							0	266,677	A80	266,677	74				
75	Electric							0	2,337,278	A92	2,337,278	75				
76	Gas							0	621,008	A93	621,008	76				
77	Parking							0		A60	0	77				
78	Airport	11,614						11,614		A01	11,614	78				
79	Landfill/garbage	196,261						196,261		A81	196,261	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	64						64		A89	64	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	42,892						42,892		A61	42,892	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	250,831	0	0	0	0	0	250,831	3,685,421		3,936,252	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		59,762					59,762		U99	59,762	108				
109	Deposits and sales/fuel tax refunds							0	70,301	U99	70,301	109				
110	Sale of property and merchandise	3,159						3,159		U11	3,159	110				
111	Fines	8,337						8,337		U30	8,337	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	18,977	4,267					23,244	110,491		133,735	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	30,473	64,029	0	0	0	0	94,502	180,792		275,294	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	790,142	741,935	0	142,773	345,381	0	2,020,231	3,879,920		5,900,151	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					22,203		22,203		NR	22,203	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	83,994	13,851		19,750			117,595	148,958		266,553	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	83,994	13,851	0	19,750	22,203	0	139,798	148,958		288,756	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	874,136	755,786	0	162,523	367,584	0	2,160,029	4,028,878		6,188,907	132		
133												133		
134	Beginning fund balance July 1, 2015	31,076	800,719	37,703	-42,763	3,217		829,952	1,684,605		2,514,557	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	905,212	1,556,505	37,703	119,760	370,801	0	2,989,981	5,713,483		8,703,464	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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148												148		
149												149		
150												150		
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155												155		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	222,062	81,061					303,123		E62	303,123	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation		51,652					51,652		E89	51,652	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	20,533	86,383					106,916		E24	106,916	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	11,953						11,953		E32	11,953	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	35						35		E32	35	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	254,583	219,096		0	0	0	473,679			473,679	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LAMONI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		315,203					315,203		E44	315,203	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	30,517						30,517		E44	30,517	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,247					6,247		E44	6,247	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	22,186	4,862					27,048		E01	27,048	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	185,749						185,749		E81	185,749	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	238,452	326,312		0	0	0	564,764			564,764	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	78,492	18,642					97,134		E52	97,134	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,243	1,125					8,368		E61	8,368	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	91,034	25,955					116,989		E61	116,989	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,229	223					9,452		E03	9,452	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	24,323	26,804					51,127		E61	51,127	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	210,321	72,749		0	0	0	283,070			283,070	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment		1,101					1,101		G89	1,101	142
143	Economic development — Current operation	36,150		5,154				41,304		E89	41,304	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		64,185					64,185		E50	64,185	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	36,150	65,286	5,154	0	0	0	106,590			106,590	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,490	424					15,914		E29	15,914	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	924						924		E89	924	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,994						9,994		E25	9,994	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	101,901	39,604					141,505		E89	141,505	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	128,309	40,028	0	0	0	0	168,337			168,337	176
177	Section G — DEBT SERVICE				116,815			116,815			116,815	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	116,815	0	0	116,815			116,815	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						301,457		301,457			301,457	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	301,457	301,457			301,457	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	301,457	0	301,457			301,457	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	867,815	723,471	5,154	116,815	301,457	0	2,014,712			2,014,712	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAMONI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							364,872	E91		364,872	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							218,139	E80		218,139	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							2,036,589	E92		2,036,589	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation							742,333	E93		742,333	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service							287,530			287,530	242
243	Enterprise Capital Projects							356,389			356,389	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Deposit Refunds							80,387			80,387	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							4,086,239			4,086,239	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	867,815	723,471	5,154	116,815	301,457	0	2,014,712	4,086,239		6,100,951	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		19,814			149,609		169,423	97,130		266,553	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	19,814	0	0	149,609	0	169,423	97,130		266,553	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	867,815	743,285	5,154	116,815	451,066	0	2,184,135	4,183,369		6,367,504	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted		813,220	32,549	2,945			848,714			848,714	264
265	Committed							0			0	265
266	Assigned	24,476						24,476			24,476	266
267	Unassigned	12,921				-80,265		-67,344			-67,344	267
268	<b>Total Governmental</b>	37,397	813,220	32,549	2,945	-80,265	0	805,846			805,846	268
269	<b>Proprietary</b>								1,530,114		1,530,114	269
270	<b>Total ending fund balance June 30, 2016</b>	37,397	813,220	32,549	2,945	-80,265	0	805,846	1,530,114		2,335,960	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	905,212	1,556,505	37,703	119,760	370,801	0	2,989,981	5,713,483		8,703,464	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LAMONI</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$ 0			Highways.....		L44 \$ 0		
Health.....		M32 0			All other.....		L89 \$ 0		
Highways.....		M44 0							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 0							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		1,080,331

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 236,000	29U \$	39U \$ 12,000	49U \$	49U \$	49U \$ 224,000	49U \$	I91 \$ 7,080
2. Sewer utility	19U 464,000	29U	39U 60,000	49U	49U	49U 404,000	49U	I89 8,120
3. Electric utility	19U 1,565,000	29U	39U 135,000	49U	49U	49U 1,430,000		I92 65,330
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Water improvement	19U 100,000	29U	39U 18,000	49U 82,000	49U	49U	49U	I89 1,750
10. Street improvement	19U 100,000	29U	39U 50,000	49U 50,000	49U	49U	49U	I89 4,475
11. Sewer improvement	19U 159,758	29U	39U 31,591	49U 128,167	49U	49U	49U	I89 4,499
12. Equipment	19U 20,000	29U	39U 10,000	49U 10,000	49U	49U	49U	I89 395
13. Crown colony	19U 32,500	29U	39U 6,000	49U	49U	49U	49U 26,500	I89
14. Airport Project	19U	29U	39U	49U	49U	49U	49U	I89
			22,203			22,203		488
<b>Total long-term debt</b>	<b>2,677,258</b>	<b>22,203</b>	<b>322,591</b>	<b>270,167</b>	<b>0</b>	<b>2,080,203</b>	<b>26,500</b>	<b>92,137</b>

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
	\$	<b>63,209,096</b>	<b>x .05 = \$ 3,160,455</b>

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	97,295	2,235,720	2,335,960
	2,945				
REMARKS	V98				